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income tax transferred electronically, by H & R Block in this case. Well, they had never seen the form and it was electronically transferred. And then, lo and behold, when they got it back they found out there was a mistake in it, and they did not get any refund in this case. But the point was because they hadn't seen it, it had been electronically transferred, they had to stand the...they were subject to a fine and interest and so forth. Now in this case, H & R Block did pick that up, but the additional tax was due. The only point I bring here is, as we get into electronic transfers, some of that paper trail is gone in many cases. And I don't know whether that has anything to do with your bill or not, and I don't know whether you have any comment on it, and I'm not going to...if it doesn't have any impact on this bill, I'll support it. But it is interesting to me, as we get into more and more electronic, when you have mistakes I assume there's going to be times down the road when people are going to be vulnerable to fines, payments and so forth because things went so quickly, nobody checked it, nobody verified it. Those...there will be, I suppose, new law made, new ground broken in this particular area. But it was kind of interesting to me last night because of that. Thank you.

SPEAKER KRISTENSEN: Senator Landis.

SENATOR LANDIS: Thank you. That's a very thoughtful observation on Senator Wehrbein's part. A couple of thoughts on that score. We will be missing the paper trail of those tax transactions. We will have an electronic record of them, and it will be substantially the same thing. With respect to the H & R Block guy who sends in a tax form on behalf of their clients without their clients knowledge and genuine signature, the result, by the way that you described it, sounds exactly accurate. There is a taxpayer's file with the IRS sent in by an agent with their signature on it. And as far as that taxpayer to the government, they owe that. The breakdown is between the taxpayer and their agent, the accounting firm. And it sounds like the accounting firm went beyond their authority. And the rule there is our existing common law rule in this state of the relationship of a principal to an agent, and that an agent can't do things beyond their authority, and that if they do, they're liable to the principal for those acts. So, although the taxpayer owes the government, the taxpayer sues H & R Block and